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§10–314.

- (a) Except as provided in subsection (b) of this section, a county may establish, modify, or abolish special taxing districts for any purpose listed in this title.
- (b) This section does not authorize the modification or abolition of an existing special taxing district that:
- (1) performs municipal services, other than furnishing fire protection or library service; and
- (2) is governed or administered by a committee or a commission elected or appointed independently of the county legislative body.

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